

House File 2458

S-5163

1 Amend the amendment, S-5152, to House File 2458,
2 as amended, passed, and reprinted by the House, as
3 follows:

4 1. Page 19, after line 3 by inserting:

5 <DIVISION _____
6 RECREATIONAL LAKE AND WATER QUALITY DISTRICTS
7 Sec. _____. NEW SECTION. 357E.15 Exemption from
8 taxation — refunds.

9 1. The property and facilities of a district shall
10 not be taxable in any manner by the state or any of its
11 political subdivisions.

12 2. A district is a tax-certifying body for purposes
13 of section 423.4, subsection 1.

14 Sec. _____. Section 427.1, subsection 2, Code 2014,
15 is amended to read as follows:

16 2. *Municipal and military property.* The property
17 of a county, township, city, school corporation, levee
18 district, drainage district, district organized under
19 chapter 357E, or the Iowa national guard, when devoted
20 to public use and not held for pecuniary profit, except
21 property of a municipally owned electric utility held
22 under joint ownership and property of an electric
23 power facility financed under chapter 28F or 476A that
24 shall be subject to taxation under chapter 437A and
25 facilities of a municipal utility that are used for
26 the provision of local exchange services pursuant to
27 chapter 476, but only to the extent such facilities
28 are used to provide such services, which shall be
29 subject to taxation under chapter 433, except that
30 section 433.11 shall not apply. The exemption for
31 property owned by a city or county also applies to
32 property which is operated by a city or county as a
33 library, art gallery or museum, conservatory, botanical
34 garden or display, observatory or science museum, or
35 as a location for holding athletic contests, sports
36 or entertainment events, expositions, meetings or
37 conventions, or leased from the city or county for
38 any such purposes, or leased from the city or county
39 by the Iowa national guard or by a federal agency for
40 the benefit of the Iowa national guard when devoted
41 for public use and not for pecuniary profit. Food and
42 beverages may be served at the events or locations
43 without affecting the exemptions, provided the city
44 has approved the serving of food and beverages on the
45 property if the property is owned by the city or the
46 county has approved the serving of food and beverages
47 on the property if the property is owned by the
48 county. The exemption for property owned by a city or
49 county also applies to property which is located at an
50 airport and leased to a fixed base operator providing

1 aeronautical services to the public.

2 Sec. _____. IMPLEMENTATION OF ACT. Section
3 25B.7 does not apply to the property tax exemption
4 established in this division of this Act.

5 Sec. _____. EFFECTIVE UPON ENACTMENT. This division
6 of this Act, being deemed of immediate importance,
7 takes effect upon enactment.

8 Sec. _____. RETROACTIVE APPLICABILITY. This division
9 of this Act applies retroactively to January 1, 2014,
10 for property tax assessment years beginning on or after
11 that date.

12 Sec. _____. RETROACTIVE APPLICABILITY. This division
13 of this Act applies retroactively to January 1, 2014,
14 for sales and use tax paid on or after that date.>

15 2. Page 19, line 41, after <protection,> by
16 inserting <providing for taxable property,>

17 3. Page 19, line 42, after <date> by inserting <and
18 retroactive applicability>

19 4. By renumbering as necessary.

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